



**CHRISTOPHER C.  
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COMMISSIONER

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April 4, 2018

Mr. Robert M. Farrell, Clerk  
United States District Court  
John Joseph Moakley U.S. Courthouse  
One Courthouse Way, Suite 2300  
Boston, Massachusetts 02210

Re: United States of America v. David L. Toppin, et al.  
United States District Court Civil Action No. 4:17-CV-40011-TSH

Dear Mr. Farrell:

Enclosed please find the Commonwealth of Massachusetts Commissioner of Revenue's Certificate of Consultation pursuant to Federal Rules of Civil Procedure and Local Rule 16.1(d)(3) along with the Certificate of Service for filing in the above-entitled action.

Thank you for your assistance.

Sincerely,

/s/ Eileen Ryan McAuliffe  
Eileen Ryan McAuliffe  
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Counsel to the Commissioner  
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**CERTIFICATE OF SERVICE**

I, Eileen McAuliffe, certify that I have served a copy of the within Commonwealth of Massachusetts Certificate of Consultation Pursuant to Federal Rules of Civil Procedure and Local Rule 16.1(d)(3) by first-class mail, postage prepaid, upon:

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/s/ Eileen Ryan McAuliffe  
**Eileen Ryan McAuliffe**

**Dated: April 4, 2018**  
ERM/521492

